G. R. S. IX—5]

Previous references
med 25-21 & 24, 26 & 28 (med)
" 15-22 " 326
" 15-22 " 15 & 16
" 15-22 " 17 & 18
" 71-22 " 5 & 6, 7 & 8.
Later references
" 113-17 " 1-6
Add S 1-21
" 71-22 (14-15 & 18-35)
" 26-24-34

192 .

File No. 4-

Serial Nos 166

GENERAL AND REVENUE SECRETARIAT.

Presence

Serial Nos.

6 & 7.

Part B for May 24

SUBJECT

Audit of the accounts of the medical Stores

6 To, The Senior Surgeon & the Comptroller
Nos 9002-9003/A 17-5-24.
Records the report with certain observations

Hs.
19-7-24

6348.

D. O. No. C. 2445

OFFICE OF THE SENIOR SURGEON,
MYSORE GOVERNMENT,
Bangalore.. 11th .June..*1923*.

Dear Sir,

I request that you will be so good as to have a Senior Auditor from the Comptroller's Office deputed to audit the accounts, etc., of the Medical Stores, at an early date.

Yours sincerely,

K. Matthan Esq., B.A.,

Chief Secretary to Government,

Bangalore

P.S. Mr Beevers has requested me to ask that an Officer may be deputed to audit the accounts of the Medical Stores — Sr Surgeon. as he is retiring shortly. (If not is practically impossible to get the audit of accounts finished before his retirement)

cc

G. R. S. III-2]

General and Revenue Secretariat.

1171

New File No. 11 of 1923.

Serial No.

3 Dft D.O. submitted for approval as desired

C.G. 13/6/23

CSB 14.6.23

Rev Sec

Le 37/15/6

J. Hamilton Lindsay

Upstill 15/6/23

CSB 15.6.23

4 Dft D.O. letter

15/6

15/6/23

5 Issue at once CSB 19/6

D.O. letter No. 1171 dated the 22nd June 1923 to the Senior Surgeon to inquire enquire whether it is not sufficient if an Efficiency Auditor is sent to audit the accounts of the Medical Stores or whether it is absolutely necessary to send an auditor from the Comptroller's Office as desired by him

NOTE—Contn. sheet.

6348 ب

G. R. S. III-2]

General and Revenue Secretariat. | Revd File No. of 19 3

Serial No.

& o letter no. CLG dated the 25th June 1923 from the Senior Surgeon enquiring ultimately that it is desirable that an Auditor from the Central Comptroller's office should be deputed for the work

6) Submitted for orders with reference to the Chief Secretary's orders at paragraph (5) of the note above

C.B.
27/6/23

733
28/6/23.

Ulwar Resident Ur 27/6/23

7. Please submit. When answer I shall be accordingly to be handed. The Comptroller may be asked to depute an auditor

28/6

8 Please submit. When answer 30/6

Ulwar P 3/8 Cat

CB
28.6.23

the Z.A. under

Also for
Cmd 7 days 4 & 5 24/3/23

DEWAN'S OFFICE
RECD. ON 30 1923
Reg. No. 7545

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat. | 2nd File No. 21 of 1923.

Serial No.

10 Before putting up a draft as above instructions are solicited as to the exact date when the services of an efficiency Auditor of the Secretariat will be made available for auditing the accounts up of the Medical Stores so that the Comptroller may be requested to send his office auditor also on the same date

CSB 4.7.23.

Chief Secretary

11. Mr Ramanayaka may take up his work as auditor at once

5/7

12. Please put up draft

CSB 5.7.23.

13. Draft to Comptroller Secretariat

Refer Paras 8 & 9

CSB 5/7/23

CSB 5.7.23

First Member

14 5/7/23

13 Copies

Intd. 6/7

14 Issue CSB 6.7.23

Issued L/21 8/6/7

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat. | Med File No. of 1923.

Serial No.

Letter no 5 dated the 6th July 1923, from the Comptroller to Govt reporting that Mr K.V Rev. Treasury Accountant Comptroller's Office, has been directed to take up the work with the Efficiency & speed Auditor of the S.R.S at Ms on Monday the 9th instant & to relieve staff of Govt Press.

Before issue of orders the file would, if approved be submitted to the Chief Secy for information

C.S.
T/7/23

7.7.23

Rev: Sec

7/7/23

Submitted with compliments

Ms can. Mark

7/7 7/7/23

17 Issue at once.

7.7.23.

Letter no L168/Med 11-23-I dated the 7th July 1923 from the Senior Surgeon requesting him to afford facilities to Messrs Pandurangarao & Venkatarama Sastry to conduct the accounts for the Medical Store

NOTE—Contn. sheet.

6346

G. R. S. III-21

General and Revenue Secretariat.

Secd File No. 4 of 19 23

69

Serial No.

copies to the Comptroller & Superintendent Medical Stores for information Nos 169 & 170 dated 7.7.23. It is hoped a Share copy of the letter will be delivered to the K. Pandurangam Road for information & needful action C.S.

7/7/23 It is not thought that this is necessary. The copy to which a copy has been sent will take needful action.

The papers are submitted for perusal of the action taken subsequent to the First Member's order dated 6th July 23.

First Member

159
7.7.23

7.7.23

2.1

8/7

9/7/23

9.7.23

Received 10 JUL 23 Accounts Branch

NOTE—Contn. sheet

7

Recd 11-7-23 Confidential

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Submitted to the Asst Secretary Gpn Branch

We herewith submit a joint note on the audit of the account & registers of the Medical Stores in accordance with G. O. No 168 dated 7th July 1923

Recd 11-23-1 Pages 1-25

A copy of the note has been separately submitted to the Asst Comptroller local in charge of the ~~Accounts~~ Audit Section of the Comptroller Office

K Kaedmangalam

23/7/23

F.W. Hutchinson C.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Recd 26/7/23 MSz

25 Place before my successor please

MSz 27/7

b

Ser 720

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Subd for perusal

Mr The report shows that many defects, some grave, can rather soon, some continue to exist. Efforts might change can certainly adequately alter this bad defects.

The Committee remarks about heavy outstandings remain unexplained. Stocks taking not have been arranged for for this year, in consequence stocks & stores books. Delays in complying with indents and irregularities in the local purchases & drugs etc are for perusal

after perusal the report sh be handed to the Administrative Branch for further treatment after obtaining his explanations for points concerned

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

640
31-7-23

for Mr Menon

Mr The report 30.7.23
Secretary to Govt
Public Works Dept
Will you kindly
Mr Menon
Mr Menon
Mr Menon

G. R. S. III-2.

General and Revenue Secretariat. | Urdu File No. 11 of 1923

Serial No.

1 To Sub-Committee
S.C.
4/8/23

2 Secy
4/8/23
4.8.23.

3 30 Do not agree —
The file may be submitted to
the Diwan through the
Chairman
11/8/23

4 Diwan
through Chief Secretary 31 Secy
15/8

5 32
The S/C may be declared
infructuous and
recorded thus S.C.

6 16/8/23

7 33 Issue at once
& put up agenda for mtg. of Ex. Member 17.8.23

8 3 To Dte of Surgeon
vide L 1499 dt/ 18.8.23
Ask the report & also for explanation
two weeks.

NOTE—Contn. sheet.

G. R. S. 111-2

62-40

General, and Revenue Secretariat.

Local File No. 11 of 1923

Serial No.

34 Letter to Senior Surgeon issued and file submitted as directed at para 33 above

C.S.
18/8/23

35 For perusal of the Dewan's order at para 32 above

First Member

C.S.
18.8.23

1305
18-8-23

36

37 Reminder should issue at the end of two weeks if the report is not received in the meantime.

C.S.
20.8.23.

C.S.

38 Filed with a reminder as directed above & will be issued if a reply is not received before the 10th next month.

18/9/23 39

C.S.
31.8.23.

Sub

T. T. E

REVENUE & JUDICIAL SECRETARIAT
6 SEP 1923
LOCAL SELF GOVT
MADRAS

NOTE—Contn. sheet

G. R. S. III-2.

General and Revenue Secretariat.

Land File No. 11 of 1923

Serial No.

Letter No C 4224 dated the 28th Septr 1923 from the Senior Surgeon in Mysore forwarding the preliminary explanation of the Supdt Medical Stores, Bangalore, on the report of the Special Auditors and stating that the final explanation of the Supdt, with his own opinion thereon, would be sent in due course

If approved the final report of the Senior Surgeon will be awaited. The preliminary report has perhaps to be sent to the members of Darkas for personal work.

Ref 1. 10. 29/9/23 Cf 41 The case will be worked up on receipt of the final report. Meanwhile this may be submitted to the Members & Dharam for personal

Land & Legis. Secretary

1. 10. 23.

2725/6x23.

First member

42

final report may 3/10.

3/10.

43

8 days are ord

The case to be

4/10

8/10 5/10 5.10

Note—Contn. sheet.

12

REPLY

(To be written on this margin.)

Office of the Dewan of Mysore.

NOTE.

Dated 8th October 1923.

L 2071-23

46 The file relating to the Medical Stores may be put up for orders soon.

47

8.10

The Secretary to Government,
Local and Legislative Departments,
with compliments.

45 Put up soon
8/10

46 Immediate 8.10.23.

47 Medical file No 11-23 is sent as desired
8/10/23

48 The file is not ripe for orders yet. It is submitted for perusal
8/10

49 Send an urgent reminder
8/10/23

50 Please see and return the file to the Dewan
8/10

No. 2383

Received 16.10.23

1858 B

G. R. S. III-21

General and Revenue Secretariat. | 2nd File No. 11 of 1923

Serial No.

51 D of D Subd for approval
C.B.
18/10/23

~~Comp 5 of 23~~

52 Issue at once C.B. 18.10.23

Reminder destroyed D.O issued in Comp
No Comp 5 of 23 dtd 20.10.23.

D.O. No. 6122/3 dated the 25th October 1923 from the Personal Asst. to the Senior Surgeon with reply that the recruits are on the march from the Kandian Stores should be received within three days of date of D.O.

Reply & reminder destroyed

53 Subd for perusal.
C.B. H.W.
2/11/23

3366/1913

C.B.
3.11.23

First Member 54 H.W. 4/11

S.M. 5/11

55 Remind the Senior Surgeon again D.O. dtd 18th inst.
C.B.
6/11/23

56 Issue
H.W.
8/11/23

5.11.23

NOTE.—Contn. sheet.

1 reminder destroyed Issued. Secl. 3319 of 8-11-23.

G. R. S. III-21

287 4

General and Revenue Secretariat. | 2nd File No. 11 of 1923

Serial No.	
5.	Letter No C 4-2-11 dated the 15/16th Nov 1923 from the Senior Surgeon in my/s submitting the further explanation of Mr David on the points raised in the last audit note and stating among other things that the ~~Govt~~ Consideration of the matter may be decided and final orders of Govt passed after obtaining the views of the Senior Surgeon on his return from leave.
5/7	Subd for orders. If approved the file may perhaps be forwarded to the G.T. section in the first instance for remarks, if any, by the Special Auditor, on the explanation of Mr David, and for the information & views of the Chief Secretary also C.S. HK 22/11/23 L & L Secretary 5/12 may perhaps be sent to the Special Auditor for his remarks on Mr David's explanation

CSB
24.11.23

NOTE—Contn. sheet.

2887 5

G. R. S. III-21

General and Revenue Secretariat.

Rev. File No. 11 of 1923.

Serial No.

1 Chief Secretary with Compliments

8-A
24.1.11

5 Maybe read the Auditor's remarks. It appears to me that the Senior Surgeon has misunderstood the Auditor's remarks, it

Serial No.

62 A tabular statement showing the points touched upon by the Auditors, the explanation of the Supdt. Medical Stores, thereon and the opinion of the Senior Surgeon on some of them, is put as desired, at the end of this note.

Flags V+X

Medical File No.113-17 -6 and A.D & S File No.1-21 ~~is~~ quoted in the Supdt's explanation, are also put up ~~in the subsequent pages of the notes~~.

Flag 63 No 5 (c) of the Statement put up

It is not stated what prevented the Supdt. from issuing receipts to institutions concerned in respect of the packages opened and articles sorted with the help of the Sub Asst. Surgeon sent by the Senior Surgeon, and subsequently sold (~~if~~ unserviceable) and preserved and taken into account (if serviceable or repairable)

Flag K,

6. While ~~x~~ returning the first explanation of the Supdt. the Senior Surgeon called for information as to the result of the stock examination reported to have been made by the Supdt. No direct reply can be found in the second explanation furnished by the officer, but the Supdt. merely denounces, in general terms, the condition of the Stores during the time of his predecessors, which is characterised by the Senior Surgeon as "bad taste".

64 As regards the circumstances which necessitated large local purchases of Europe stores, it is clear from the Senior Surgeon's letter No.C.175-1 dated the 11th October 1922 (Medical File No.15-22-1 that the Supdt. gave the Senior Surgeon to understand that there was on hand ample supply of medicines

Flag W

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

7831 17

2nd File No. 11 of 1923.

Serial No.

etc., in the Stores, when he assumed charge of the Stores in 1921, thus utterly failed to make an exact estimate of the stock on hand and convinced himself as to its sufficiency or otherwise with reference to normal demands, and take necessary steps to submit his Europe indents in time, to the Senior Surgeon in February (as per rule 6 of the Rules for the working of the Stores), but made purchases and thereby forced the hands of Govt., to accord special sanction to purchases made in controvention of Rules. This would appear to be of the main duties in which the Supdt. failed. It may not be improbable that all the so called profits reported to have accrued to Govt., by the Supdt's careful watching of prices etc., mentioned, and the substitution of cheaper medicines for costly ones formerly used, has been more than counterbalanced by the loss in the purchase of Europe medicines in India from retail vendors.

Flag R.

65 The Senior Surgeon's suggestion for entertaining a temporary establishment for sorting the record of the Stores and his request for permission to submit proposals for revising the establishment of the Medical Stores, are proposals on which orders are required.

66 Submitted for orders.

CB. HK 15/12/23

S & L Secretary

CBR 22.12.23

67 Sec. The attached note

NOTE---Contn. sheet.

Audit Objection.	Superintendent's Explanation
1. Difference of Rs.90/- between balance in cash book and cash chest.	The amount has been duly accounted for in the Contingent Register.
1.(c) Delayed remittances or non-remittance of receipts to the Treasury.	Expenditure incurred could not be recouped in certain cases as the Comptroller refused to pass certain bills and so receipts had to be utilised for expenditure.
1.(d) Certain amounts spent from contingencies were not recouped by timely submission of Detailed Contingent Bills to Senior Surgeon.	Non-recoupment was due to want of budget allotment. It has since been made.
1.(e) Failure to strike cash balance each day and prepare a balance statement at the close of each month.	Daily cash balance was never struck in previous years.
2. Last Audit Note sent in October 1922 is not returned with answers to objections.	Returned to Senior Surgeon with explanations on 18th May 1923.
2 (a) Orders not obtained for writing off the value(Rs.100) of instruments given for repairs but not returned.	Government Order No.G.22226-7 Med. 113-17-6 dated 2nd April 1919 sanctioned the writing off the advances given to the repairer. Police Report is awaited for making a further reference to write off the value of the instruments.
2(b) Effective steps not taken to ~~recoupe~~ recover amounts outstanding since 1917-1918 up to March 1922. [A list of outstandings should be made.]	List is submitted.
2.(c) Stamped receipts for payments (of Rs.200/-) charged in the cash book were not produced during the audit.	The receipts were traced out later on the day of the audit.
2.(d) Information not furnished regarding recovery of £ 499-1-10 from Messrs. Jeremiah Leyons & Co. on account of broken or damaged articles. Payment has been made before despatch of consignment.	Vide Chief Secretary's letter No.G. 4096-7-G.M. dated 31st August 1923 re. recovery of £ 292/10. The terms of payment to Jeremiah & Co. were settled by Government who appointed that firm as sole Agents in England for making purchases on behalf of Government.

Senior Surgeon's Opinion.

Purchases involving deviations from rules will not be allowed in future. So there will be no occasions for such irregularities.

This is not the explanation to be expected of an officer with the service and experience of Mr. David. He ought to have seen the cash account daily.

Explamations being incomplete the report was returned on 11th June 1923 for further explanation and has been received back on 18th September 1923 and is being scrutinised before submission to Government

5. (c) Receipts for articles returned from the institutions were not issued since Feb. 1921, and the Superintendent issued a Circular to the effect that receipts would be issued in due course and that Sub Assistant Surgeons may be informed not to press for acknowledgments. What has become of the articles?	This was due to want of adequate establishment and the enormity of the work. Articles disposed of are entered in a register. Remaining articles are there and receipts could be granted even now if a Sub Assistant Surgeon is deputed for about eight weeks. The Circular was issued under the personal instructions of the Senior Surgeon.
6. Stock of medicines, instruments and appliances has not been taken at any time during 1922-23 and the Senior Surgeon's instructions in this behalf have not been carried out in spite of a report that the stock taking was being attended to.	Predecessors never took stock for want of time. I have been verifying the stock with the ledger whenever I could find time.
The stock legder for 1921-22 and 1922-23 did not bear the initials of the Superintendent in token of his having examined them at any time.	Contrary to the Auditor's report the stock Ledgers bear my initials for 1921-22 which have been seen both by the present Senior Surgeon and his predecessor.
7. <u>Contractor's receipt and Indent Book.</u>	
Certain defects in the procedure adopted in connection with the issue of indents on and receipts of supplies from the Contractor & giving receipts to him.	The procedure suggested by the Auditors can be adopted.
8. <u>Service Registers</u>. Unattested erasure in one case. Non-confirmation of an official in spite of probationary period having long past, non-verification of some & non-production of others service registers.	The erasure refers to the individual's service in the Sanitary Commissioner's office. Service Register had not been opened in the cases of three peons who had been recently and temporarily appointed.
9. Local Purchases made in contravention of Rules and without previous sanction of Senior Surgeon or Government.	
(a) i. Iodine & Iodum From Forster & Co	I have followed the procedure adopted by my predecessors in office.
ii. Hospital lint from Edward & Co.	Purchase made in anticipation of sanction on account of urgency, the price of the firm being found favourable.
(b) i. Purchase of Luminal Soda from Martin and Harris of Madras at a cost of Rs.138.	This patent medidne (Merk's preparation) was first ordered to be supplied in September 1921. The only Firm which sold it in Bangalore at Rs.11/- per Oz. was the Cash Pharmacy. As Martin and Harris (Sole Agents) happened to call and quoted Rs.5/12; a supply was got from them and the fact reported to Senior Surgeon.

CS

A Sub Assistant Surgeon's services were requisitioned for six weeks, and given. If the work was not completed it was open to the Superintendent to apply for extension of his services till the work was completed. A Sub Assistant Surgeon will be posted on receipt of orders

A detailed stock examination has been ordered in connection with the transfer of charge of the Stores by Mr. David in connection with his going on leave and the result will be reported. The question of an annual stock taking by the Superintendent with help of an Assistant Surgeon from the Victoria Hospital, all ordinary supply work being closed for a couple f weeks or so (with previous instructions thereof to institutions) eserves consideration.

The Auditor's remarks are only in respect of 25 items examined by them.

nstructions have been issued for he immediate rectification of the efects pointed out.

The Several irregularities in respect of purchases made by the Superintendent and dealt with on pp 9 to 13 of the Audit note have been brought to the notice of Government from time to time in applying special sanction to the bills, last order being No. L.| 7741-42 Med.71-22-8 dated, 26th May 1923.

11. Stock Legers did not represent actual stock on hand in certain items examined. Issues were made from minus balances according to stock ledgers.

All such discrepancies can avoided if a stock holder appointed.

12. Indents from institutions. No steps taken to get them in time ~~in~~ according to prescribed programme.

The irregularity has exist since 1917 and I have been xious to set this importan matter right

Delay and confusion may be avoided by calling for duplicate indents.

It is I that suggested thi provement to the Senior Su when he inspected the Stor

No circular in this respect was actually issued when a report was made to Senior Surgeon that it had been issued.

The issue of the circular the middle of a year woul meant additional work on t Stores. Hence it was dela with the knowledge of the Surgeon. This fact was lo sight of when making the r to Senior Surgeon I may be

13. Failure to supply indents in proper time mainly accounts for increase ~~of~~ in the number of extra indents. There has been inordinate delay in complying with even extra indents In some instances indents were supplied even before due date.

The supply is calculated f months and the dispensarie pointed out had been previ supplied accordingly. Hence was nothing to complain a the delay.

The extra indents were not medicines but for certain ances which were due from Hence delay.

In only two instances the was made on the representa of the Sub Assistant Surge that the last supply was q inadequate.

14. Superintendent has been using his descretion while passing indents. Although scarcely any cases of extravagance have been reported to Senior Surgeon for orders. ~~As-regards many-articles-promissed-to-be As-regards-supply-of-medicines (country)--the-cost-of-which-is wholly~~ Many articles promissed to be supplied later were not supplied even in the cases of country medicines which could be got from the local contractor at short notice.

"Will follow" book has be cially opened and such ar are supplied to instituti after another on receipt o indented for.

Even country medicines a cluded in Extra indents i of stock.

As regards supply of country medicines the cost of which is wholly borne by the local Boards no inconvenience would follow if complied with in full.

Non-supply of ~~indents~~ Tinct. Iodin to the Local Fund Dispensary, Chintamany for nearly ten months (i.e. till 12-10-1922) in spite of the receipt of the large supply in March 1922.

No explanation.

C.B.

be
is

Inadequacy of establishment is real. Provision may be accorded to submit proposals for revision of Stores Establishment.

d
an

im-
geon
s.

The question is not whose should be the credit for the suggestion but why it was not given effect-to.

uring
have
e
ea -
enior
t
port
excused.

How a system intended for to avoid confusion and delay will add to the work is difficult to understand.

The mistake of making an incorrect report is admitted and is requested to be excused.

r 18
pem
usly
there
out

The delay is admitted by the superintendent. There can be no justification in extending the period between two successive indents or supplies beyond 12 months as they are "Annual" Checking the quantities is a difficult matter.

for
pli-
urope

upply
ions
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n spe
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stock

There can be no excuse for delay in respect of supply country medinines.

e in-
out

68 From the statement of objections and the explanations furnished by the Superintendent and the Senior Surgeon, it is clear that some grave irregularities have been noticed in the Medical Stores. The following important irregularities require consideration:

Failure to recover outstandings/~~since 1917~~ to the extent of Rs.20,005-2-7 (1917-18 to 1922-23) due from the several institutions. Vide statement(2 B.).- No satisfactory explanation is offered on this point.

Failure to keep a Register showing the supplies made to Local Fund Dispensaries and recoveries effected since 1917-18:-Vid Statement(4 C.) No adequate explanation is furnished. Inadequacy of establishment is not a sufficient explanation on this point.

Failure to take stock of medicines, instruments and appliances during the year 1922-23. (Vide statement(6). In spite of the directions of the Senior Surgeon and in spite of a report made to the effect that stock-taking was being attended to, no valid explanation is offered for the same.

Failure to comply with the indents promptly, including indents for country medicines. (Vide statements(13 & 14) The delay is admitted both by the Superintendent and the Senior Surgeon and the explanation furnished is that the supplies

are to last for 18 months, which was not even accepted by the Senior Surgeon. It is a grave irregularity which prevented dispensaries in places like Malnad from carrying on their work and giving prompt relief to the sufferers.

In spite of a clear circular ~~xxxx and~~ G.O. dated 26th February 1919) which requires a programme to be drawn up of the ~~medicines~~ substitutions to be supplied, there has been ~~xxxxxxx~~ irregularity. ~~xxxxxxxxxxx~~ This rule has been more honoured in the breach than in the observance thereof. The Superintendent has clearly made a false statement regarding the issue of the circular. No steps have been taken to get the indents in time ~~xxx~~ in spite of a clear direction by the Senior Surgeon to issue a circular to the effect that two copies of indents should be sent by ~~Local~~ the Fund Dispensaries and that one copy should be retained by him in despatching the supplies and other copies should be sent at once along with the supplies so as to allow the dispensaries to acknowledge the actual quantity of medicine sent, and to avoid delay in ~~sending~~ using medicines, duly, the Superintendent has made a report to the Senior Surgeon to the effect that he had issued such a circular. It is now found that he never issued such a circular and he made a false statement and this is admitted by the Superintendent. Such a ~~false report~~ statement is totally unbecoming of an officer of his position. (Vide Statement 12)

Local purchases were made in contravention of rules and without previous sanction of

the Senior Surgeon. ~~Statement~~(9) The explanation that he has followed the procedure adopted by his predecessors is not acceptable.

Failure to strike cash balances daily. ~~Statement~~(1 E.) The auditor's objections of October 1922 have not been ~~complied with~~. answered

No satisfactory explanation is given for all the irregularities noticed by the ~~Government~~ Auditor

Senior Surgeon's proposals for keeping establishment ~~Submitted for orders~~.

Second member) Submitted for orders 8/1 2/1/24

6) This is submitted to 2nd member as directed by the Secretary during the absence of 1st member

7) This may be submitted for 1st member's signature and on return from leave 8/1 25/1 26.1

2/1

6870 6/1/24 First member

27/1

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 19

Serial No.

5266 / 19.1.22

71 The audit notes disclose grave irregularites in the management of the Stores. What has struck me as the most unsatisfactory state of affairs is the frequency of local purchases without the sanctic of the Government. The explanation of the Superintendent is that he has received indents quite unexpectedly from the hospitals for which no provision was made in the general indent. But I find that ordinar medicines of general use have been purchased from local firms. Such local purchases were not so very frequent, in the time of his predecessor.

72 Orders were issued in August 1922 to the Superintendent to prepare his indent in time and obtain sanction for the purchase of medicines, but he has not evidently complied with the order. The irregularity of local purchases without proper sanction has been several times pointed out to the Superintendent.

Ms. Le 25-21-28.
" " 15-22-6
" " 15-22-18
" " 71-22-8

73 It is a serious error on the part of the Superintendent not to have given effect to the order of the Senior Surgeon about the duplicate indents and to have reported that his orders were being attended to.

74 The indents from L.F.Dispensaries have not been attended to in time. The requisition from the Chintamani dispensary for Tinct. Iodine was not

28
6345
2831

Serial No.

attended to for a period of 10 months, though there was a large quantity of the medicine in stock.

75 The other irregularities do not call for any serious notice. Mr. David has been ordered to be retired and there seems to be no good reason to reconsider that order. His previous record of service has not been free from blame.

76 The Senior Surgeon may be asked to submit separate proposals for strenghhening the establishme of the Stores.

dewan

77 Agree with the r[illegible] S
Med[ical] Dept should be asked to 17.1 19.1.14
require medical Officers
[illegible] for recuperation
[illegible] again there
is [illegible] suitable
G.O. may issue after
thanks called for
Re. 40 of the Central
Medical Store
Inspr

5569/2811

78 Note required by 21/1
[illegible] for
[illegible] 21/1

NOTE—Contn. sheet.

2831

G. R. S. III-2]

General and Revenue Secretariat. | 2nd File No. 11 of 1923

Serial No.

74. Subd for orders as to the further action that has to be taken in the file at present. The file may perhaps be subd to the Chief Secy also for perusal of the latest minutes of the first Member and the Dewan

CB 23/1/24

CB 24.1.24

L & L Secretary

80. Chief Secy (with the compts)

8 A 28/1.

CB 26.1.

81 Secs Members & 26/1

82 May the return of the Note referred to in para 78 from the Senior Surgeon be awaited for taking further action

L & L Secretary

CB 28.1.24

8 28/1 CB 28.1.

REVENUE SECRETARIAT. 28 JAN 1924 LOCAL SELF GOVT. BRANCH

SECRETARIAT. JAN 1924 LOCAL SELF GOVT. BRANCH

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

Secret File No. 11 of 19 23

Serial No.	
6	20 The Senior Surgeon & Comptr L 9000 - 003 dt 17/5/24. Records &c. with certain observations

B.

NOTE—Contn. sheet.

32

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to 6348

General and Revenue Secretariat

(288)

, *the* 191 .

Date of issue 22/6

Signed by W J Ef

Section Medical

File No.

Serial No

D. O. No. Camp L/

Dear Sir,

Refce - Your D. O. No C 2445 dated the 11th to the Ch. Secy to Govt., June 1923 in the matter of deputing a Senior Auditor of the Comptroller's office to audit the accounts of the Medical Stores at Bangalore

I am desired to state that it is proposed to depute one Efficient

over.

~~Assistant~~ Auditor

757

Auditor of the Secretariat
to audit the Accounts, &c
of the Medical Stores and
to request you to be good
enough to state whether
this Arrangement ~~will not~~ will
meet the requirements of
the case, or whether there is
a great deal of medical
of accounts ~~to be audited~~,
necessitating the deputation
of an Auditor of the Comptroller's
Office, alone

Yours Sincerely

U/F 15/6/23

List of enclosures

C.B. 11.6.23

To B. Muhamed Usmon Esqre I.M.S
Senior Surgeon in Myanmar Burma

C.B. 13/6/23

Copied by

Examined by

14/6

G. R. S. VI

D. O. No. C 149

OFFICE OF THE SENIOR SURGEON,
MYSORE GOVERNMENT,
Bangalore 23rd June 1923.
(Camp Mysore)

SUBJECT

DEAR SIR,

In reply to your Camp D. O. No. L. 1, dated, 22nd instant, anent deputing an Auditor to audit the ac-counts of the Medical Stores, at Bangalore, I write to inform you -- that an Auditor from the Comptroller's Office is desirable.

Yours sincerely,

Ksd. 23-6-23.

To

T.E.Jeyarama Iyer, Esq., B.A., B.L.
Secretary to Govt. Rev.Deptt.

I am directed to request you to be so good as to depute a Senior Auditor of your office at once to audit the accounts of the Medical Stores at Bangalore,

over.

with the Efficiency
Audit Auditor of
the General & Revenue
Secretariat. The Revenue
and of the Officer
so deputed, together
with information as to
the date on which
the work is to be commenced,
may be intimated to
this Office so that
this Office Efficiency Auditor
may also join him
on the day
The audit work
on quarter should
be completed in
~~two~~ 7 days
An immediate reply
is requested
Thanked

(who will also be deputed for the work.)

List of enclosures.

Copied by

Examined by

Copy to Govt
Receipt
5.7.23

CC to [illegible]

CC
5/7/23

Immediate

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Confidential.

No. L 121

General and Revenue Secretariat

Bangalore, Dated 6/7/23

From

T. E. Jevarama Aiyer, Esq., B.A., B.L.,
Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department.

To

T. Satyaraj Chetty, Esq., B.A.,
Comptroller, Mysore Government.

Sir,

I am directed to request you to be so good as to depute at once a Senior Auditor of your Office to audit in detail the accounts etc., of the Medical Stores at Bangalore, with the Efficiency Audit Auditor of the General and Revenue Secretariat who will also be deputed for the work. The name of the Officer so deputed, together with information as to the date on which the work is to be commenced, may be intimated to this Office so that the Efficiency Auditor may also join him on the day.

The Audit work in question should be completed in seven days.

An immediate reply is requested.

I have the honor to be
Sir,
Your most obedient servant

For Secretary to Government
Revenue Department.

TMK3.

No. 5/Comptr.

OFFICE OF THE COMPTROLLER IN MYSORE.

Bangalore, dated the 6th July 1923.

From

T. SATYARAJ CHETTY, Esq., B.A.,
Comptroller to the Govt. of H. H. the Maharaja of Mysore,
BANGALORE.

To

The Secretary to Government,

Revenue Department.

Sir,

With reference to your letter No. L 121/Med. of the 6th instant asking me to depute a Senior Auditor of this office to audit in detail the accounts, etc., of the Medical Stores at Bangalore, I have the honour to inform you that Mr. K. V. Krishnasastri, -- Accountant, has been directed to take up the work with the Efficiency Audit Auditor of the General and Revenue Secretariat at 11 A.M. on Monday the 9th instant.

I have the honour to be
Sir,
Your most obedient servant,

T. Satyaraj Chetty

Comptroller.

30

G. R. S. VI—G/32]

SUBJECT..... 17 .....

.....

.....

Diary No. of letter replied to 69-23

Section 2nd
File No 11-23
Serial No 1

General and Revenue Secretariat
(169)
, *the* *191*

No. L 168

Date of issue 7/7/23

Signed by mean

To The Senior Surgeon
in my rec. Stn yalare

Sir, With reference to your letter No. C 149 dt
25 June 23, I am directed to
state that Mr K.
Pandurangam Pantulu
Efficiency Auditor of
the General & Revenue
Secretariat and Mr
K V Krishna Sastri
Accountant of the

17

ver.

Rec'd 7/7

70

Comptroller's Office
have been deputed
to audit the Accounts
and Records of the Govt
Medical Stores, & we have
Commenced the work from
Monday the 9th July 1923

I am accordingly to
request you to issue
necessary instructions
immediately to the Supdt
of the Medical Stores
to afford all necessary
facilities to the Auditors
in question, to enable
them to complete the
work in seven
days.

I have &c

Sd/- [illegible]
Secy to Govt
Revenue Dept

List of enclosures.

Memo No
A copy of the above is
forwarded with compliments,

Copied by

Examined by

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Ltr from the Comptroller & A.P. Govt to the Supdt Medical Stores Banalore, for information

with reference to his letter No. 5 dated the 6th July 20.

A

By order,

Asst

Secy to Govt

Rev Dept.

C.S.

7/8/22

Copy to G. M. Section

41

Med 11-23-2

Note on the last audit of the Accounts of the Medical Stores for the period from April 1922 to June 1923.

Name of the Efficiency Auditor. Mr. K. Pandu Ranga Rao.

Name of Auditor. Mr. K.V. Krishnasastry.

Date of commemcement of audit. 9th July 1923 afternoon

Date of completion of audit. 18th July 1923.

Period occupied 8½ days.

Name of the Superintendent in charge of the Medical Stores.- Dr. G. S. David.

Date from which he is in charge 1st July 1921.

The last audit of the accounts of the Stores related to the period June 1920 to March 1922 and the present one is from April 1922 to June 1923.

The current audit was taken up in accordance with instructions issued in No. 168 dated 7 9th July 1923 Med 11-23-1

Cash Balance.

1. The cash balance on the 9th July 1923 when verified, was found to be Rs.105-8-0 and the cash book showed a balance of Rs.195-8-0 resulting in a difference of Rs.90/- which was due to the payment to peon Thirumaliah for the purchase of spirits from the Government Distillery and to meet cart hire for the carri of the article to the Stores.

The details of the balance were as follow.

(a)

i. Permanent Advance ... Rs.500 0 0

ii. Receipt from the Health officer, Civil and Military Station on 15th March 1923 , 56 4 0

iii. do. from the Sivane Municipality on 18-4-23 ,, 9 2 0

and iv. Receipt from the St. Martha's Hospital on account of value of medicines sold dated 29-5-23	Rs.	292	5	0
Total (a)	,,	857	11	0

(b) Amounts spent out of the above were as under:-

i. Amount spent from 24th October 1922 to 29th November 1922 as per contingent register for plague charges.		115	0	0
ii. do. from 1-12-22 to 26-2-23		40	15	0
iii. do. 1-3-23 to 23-6-23		32	14	0
iv do. 21-6-23 to 7-7-23 as per contingent register relating to Europe Medicines for which no D.C.Bill is submitted to the Senior Surgeon for his countersignature and transmission to the Comptroller		363	6	0
V. Amounts spent in the months of January to April 1923 for the purchase of grass, but disallowed in Audit (58-15-0, 28-5-0. 17-13-0 and 10=15-0)		110	0	0
Total (b)		662	3	0
Balance		195	8	0

(c) The imprest of Rs.200/- (sanctioned in Government Order No. G.18688-9/Med.65-14-21 dated 26th February 1919)was raised to Rs.300/- and subsequently to 500/- (and these increases were drawn on 7th June 1922 and 23rd February 1923) in consideration of the fact that the amount originally sanctioned was inadequate for meeting urgent payments and making petty purchases and also to prevent the utilisation of departmental receipts for departmental expenditure. It might be observed from the above

figures

figures that the receipts instead of being credited to the treasury at least before the end of the month to which each receipt related, were not remitted to the treasury but utilised for other purposes. There were also cases of delays in the remittance of amounts received from parties. (e.g., Rs.405-9-8 received from the St. Martha's Hospital on 8th September 1922 was remitted to the Treasury on 4th June 1923 i.e., after a delay of nearly 9 months). The irregularity pointed out in previous audits continued even after the imprest was raised.

(d) It is not understood what action was taken by the Superintendent in respect of the recoupment of the amount of Rs.188-13-0 spent in the aggregate as per contingent register relating to Plague charges and why Rs.363-6-0 referred to in para 1 (b) iv supra was not also recouped by submission of the Detailed Contingent bill to the Senior Surgeon There were delays in the recoupment of imprest in other months.also

(e) As directed in para 30 of the Government Order of 26th February 1919 cash balances at the end of each day were not struck and a balance statement prepared at the close of each month.

P a r t I.

2. Action taken on the last audit.

The audit note ~~with~~ objection statements relating to the previous period received by the Superintendent in October 1922 was not returned to the Comptroller's Office in ~~May 1923~~,

~~Re~~.,

[illegible], though the period fixed for its disposal and return is only one month. The following were however the more important defects &c that remained unremedied:-

(a) Orders, if any, of the Senior Surgeon in the matter of writting off the accounts the value (about Rs.100/) of instruments given for repairs to one D'Casta.

(b) Effective action was not taken in respect of the recovery of Rs. 18809-9-5 outstanding from 1917-18 and onwards upto March 1922.

(c) Stamped acknowledgments for the payment of Rs.200/- each on 12th January 1922 and 10th February 1922 charged in the cash book as refund of earnest money deposits were not produced during the current audit.

(d) Information was not definitely furnished as to when £499-1-10 on account of the value of articles (broken and damaged) disallowed by the Stores was arranged to be recovered from Messrs. Jeremiah Lyons Co., London, in respect of which the Chief Secretary to Government has been addressed. The payment has been made before the consignments were despatched.

P a r t II.

Result of the current audit.

3. Of the books and accounts required to be maintained as per para 28 of the Government Order of February 1919, (i) bill book relating to Local Fund Charges, (ii) bill books of articles supplied on payment and (iii) receipt book of articles returned by Hospitals were not maintained and (iv) the register of repaired articles said to have been maintained was not produced for check.

(a) 4. Register of bills receivable.- The register maintained for recording and watching the recoveries from the several Medical Institutions, public and private and others to whom Europe Medicines were supplied from the Stores on credit showed a balance of Rs.28,573-3-0 outstanding on 30th June 1923 as noted in Abstract below:-

	Balance Outstanding on 31-3-22.	Adjustments during the period under audit.	Balance on 30-6-23.
1917-18	4,478 6 0	...	4,478 6 0
1918-19	7,238 9 6	100 0 0	7,138 9 6
1919-20	2,720 7 0	9 4 0	2,711 3 0
1920-21	1,898 12 0	254 0 0	1,644 12 0
1921-22	2,473 6 8	451 14 7	2,021 8 1
Total	18,809 9 5	815 2 7	17,994 6 10
1922-23	---	---	10,578 12 2
		Total	28,573 3 0

If prompt and effective action is not taken for the recovery either in cash or by book adjustment in communication with the departments supplied and the Comptroller, it is apprehended that the chances of recovery become far remote by lapse of time and unnecessary correspondence.

(b) The Agent of the Sringere Mutt while crediting in the Koppa Taluk Treasury in August 1922 a lump sum of Rs.2,500/- requested the Senior Surgeon to furnish him with a statement showing the amount due by the Mutt on account of ¾ cost of medicines supplied from the Stores to the dispensary at Sringeri. The copy of the statement

(produced)

(produced) furnished to the Agent showed that Rs.2,172-15-7 was ¾ of the cost supplied made for the five years 17-18 to 21-22 resulting in an excess payment by the mutt of Rs.327-0-5 which may either be refunded to the Mutt or deducted from the amount that may fall due for supplies made in 22-23. It is not understood why claims were not preferred soon after the supplies were made.

(c) The cost of country medicines, bedding and clothing, furniture and midwifery articles supplied to Local Fund Dispensaries, women and children Hospitals and Vani Vilas Hospital Mysore is recoverable in cash from the respective District and Taluk Boards and Municipalities. No register was maintained showing therein, the names of Medical Institutions. dates of supply of medicines, amounts recoverable and amounts recovered with dates of ~~necessary~~ recovery. Owing to this omission, it was not possible to state how much was still due by the Local Bodies. It seems desirable that a list showing the credits and debits since 1917-18 should be prepared so as to show correctly the outstandings on 30th June 1923 and that the prescribed register should be opened immediately.

(d) In contravention of para 43 of the aforesaid order, medicines etc from the Stores were supplied on credit without the orders of the Senior Surgeon and recoveries of the cost thereof were not effected within three months, (e,g., A hot water bottle was supplied on 10th March 1923 to Mr. P.Subba-

raya

Subbaraya Mudaliar of the Senior Surgeon's Office. The amount billed for Rs.4-8-0 on 23rd June 1923 remained yet unrecovered. The Health Officer Mr. Amritaraj was supplied on 20th April 1923 with a graduated syringe and spare needles and Rs.12-12-0 billed for on 28th June 1923 remained unrecovered).

No bills were issued for the recovery of cost of supplies made to the Senior Surgeon on the dates noted against the articles specified below, and no requisitions from the Senior Surgeon for these were forthcoming except in one case.

Invoice No.						
1205	6th March'23	A rubber bellows	Rs.	3	4	0
1276	21st ,,	Citronelle 4 oz.	,,	2	8	0 (Requisition for this is in the file.
	,, ,,	2 yards of water-proof sheeting				?
274	4th Sept.'22	1 bottle degaline		4	0	0 (Purchased from Messrs. Foster & Co.,
509	16th Oct. 1922	do.		4	0	0 do.
284	6th Sept. ,,	do.		3	8	0 (Local purchase, charged to contingent
404	26th ,, ,,	do.		3	8	0 do.
1296	24th March'23	do.		3	8	0 do.
1451	2nd May 1923	Kitnos Power 2 bottles.		?		
,,	,,	Esonofele 2 bottles		6	0	0
,,	,,	Hydrogen peroxide				
,,	,,	Entric pills				
,,	10th January'23	Esonofele 1 bottle		4	0	0

5. Register of Unserviceable, Serviceable and repairable articles.-

(a) The Senior Surgeon while according his approval in his No. 908 of 9th January 1923 to the proposal of the Superintendent for the disposal by auction of all unserviceable

unserviceable articles declared as such by the Superintendent also desired that articles found serviceable might be taken to stock account and the repairable ones repaired. The marginally noted eight

1. 1. Guillitine tonsel 1
2. Amputation Instrument case 1
3. Heggar s Diators case 1
4. Needle Holder 1
5. Post mortum Hammer 1
6. Laryngoscope 1
7. Opthalmic Scope 1
8. Hamerethodical Clamp 1

articles declared serviceable as per copy of the list prepared in the Superintendent's Office were not taken to the stock account. Moreover 124 articles ~~were~~ as per list repairable The register of repairable and repaired articles was not made available for check ~~of~~ for verification ~~shewing the~~ with amounts charged in ~~the curred as per~~ contingent registers. Explanation called for

(b) The realisations by the sale in auction on 18th February 1923 of some unserviceable articles amounted to Rs.229-3-0. of which 0-8-0 was the value of a microscope sold and realised, but subsequently deducted from the total with the remark that the sale of this instrument was cancelled. Why this was cancelled ~~when~~ after ~~once~~ the article was sold and the signature of the bidder obtained in the list and how the reserved article was disposed of was not understood. Again on 25th February 1923 another sale was conducted and the total value was Rs.104-6-0, out of which Rs85-14-0

was

was recovered and credited to the cash book on the date of sale, Rs.13-11-0 on 10th March 1923 ie., 13 days after the sale and the recovery and credit to the cash book of the balance of Rs.4-13-0 was not traceable. It is believed that in auction sales, cash should be recovered from bidders at the close of sale and credited to the cash book.

(c) Receipt book of articles returned by Hospitals for repairs or replacement.

The last entry in this counterfoil receipt book is dated 22nd February 1921 and no further receipts for articles received in the stores from the several Medical Institutions were issued. The omission was due to a circular of the Superintendent to all District Medical Officers issued in contravention of para 28 of the Government Order of 26th February 1919 (Vide Copy of Circular attached). The circular was issued so far back as 15.10.21 and no receipts have been issued till now for the large number of articles received from several institutions.

6. Stock-taking inspection and audit.

As directed in paras 32 and 33 of the Government Order of 26th February 1919, the stock of medicines, instruments and appliances in the Stores, was not taken at the end of March or at any other period of the two years 1922 and 1923 either by the Superintendent of the Stores by any other departmental Officer in the month of May as per instructions issued in Government Order No.G14292-3/ Med.89-20-2 dated 22nd January 1921 and G1950-2/Med.74-20-8 dated 14th April 1921

and Senior Surgeon's instructions recorded in his inspection note of the Medical Stores on 28th and 29th December 1922 in respect of Stock taking were not fully carried out though the Superintendent has reported that the stock-taking is being attended to (Vide ~~his~~ Copy attached)

The Stock ledgers of the two years 21-22 and 22-23 did not bear the initials of the Superintendent in token of having examined at any time of the correctness or otherwise of the postings relating to Receipts, Issues and Balances of each kind of article or medicines in the Stores and ~~the~~ differences, if any, between the book and actual balances were not accounted for.

Contractors' Receipt and Indent Book

7. Receipts were not generally given to Contractors (local) for the supply of bedding, clothing, midwifery articles and furniture intended for the Local Fund Dispensaries. The articles were however taken to stock in the Stores account and issues shown against the dispensaries. The method does not appear to be a correct procedure. Issue of Receipts would be necessary in Order to check whether all the articles supplied by the Contractors were actually taken to Stock. (e.g., indent Nos 1, 7, 11) of 22-23). Separate indent books for country medicines and stationery are being maintained for both. The indent book for country medicines is being maintained in the Stock Section while the receipts are given by the Account Section. The Stock Section notes on the duplicate copy of the indent the quantities actually received

and

and the account section issues receipts on the strength of the duplicate copy of the indents and enters in the stock books. The duplicate copy of the indent is returned to the contractor for preparing a bill. This leads itself to chances of manipulating the figures by the contractor prior to the submission of bills for payment.

Payees' receipts for Rs.200/- being the refund of earnest money deposits refunded in January 1923 to each of the 3 persons - Mariappa Honnappa and Doraswami Naidu were not produced. In the Register of Refunds, the Superintendent had initialled against three items.

Service Registers.-

8. The entry in column 14 "Pay" of page 4 of the Service Register of Accountant Kesava Naidu had been erased and "Rs.25" inserted. This is not right. This should be attested by the Superintendent.

Accountant Subramanyam was appointed on probation on 4th October 1919 in place of M. Subba Rao transferred to the Minto Ophthalmic Hospital and continues still a temporary accountant though Subba Rao is made permanent in the Ophthalmic Hospital from 1st July 1921 (Vide Senior Surgeon's No. E.1094-26 dated 25th March 1922). None of the service books of the establishment of the stores was verified by the Superintendent since 1st September 1921. Service Registers of three peons and two lascars were not produced.

Local Purchases.

The following are instances of purchases made by the Superintendent, which were opposed

to

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to rules laid down in the Government Order of 26th February 1919.

(a)(i) Orders for the supply of Medicines exceeding Rs.25/- in value had been placed with firms by the Superintendent without obtaining the previous sanction of the Senior Surgeon. (e.g on 28th October 1922 lbs 2-12-0 of Pot. Iodide and lbs. 2-12-0 of Iodimm costing Rs.60/- and 82-8-0 were indented for and supplied by Messrs. Foster & Co.,(ii) Purchases were made and sanction of the Senior Surgeon was sought for subsequently (e.g., 55 lbs of fine Hospital lint for Rs.96-4-0 on 21st June 1923) were got supplied from Messrs. Edward & Co..

(b) The Superintendent on his own responsibility placed personal orders for the supply of certain medicines with the Agents of the firms when they had called upon him (i) (Vide copy of letter of Messrs. Martin and Harris, Madras, for the supply of 24 oz. of Luminos sodium costing Rs.138/- Vide flag A flag A

(ii) Mr. Victor A. D'Souza Agents of Madras (not then an approved firm) had called upon the Superintendent on 19th March 1922 and an order for 12 dozen tubes of Neo Salversan costing Rs.217-8-0 was placed personally.

(iii) 5 lbs of soda solicilas and 5 lbs of spirits Ammonia Aromaticus were supplied on 24th November 1922 by Messrs. Forester & Co., as per personal orders of the Superintendent (Vide copy attanned flag B It may be stated in this connection that the rate charged for soda solicilas on this particular occasion was Rs.7/- a lb. while the rate charged by the firm prior to and subsequent to this

order

53

order was only Rs.6/- (on 12th August 1922 10 lbs at Rs.6/- and on 9th December 1922 5 lbs. at Rs.6/- were supplied by the same firm).

(c) Valuable Articles not to speak of others of comparatively less cost were purchased by the Superintendent, even when the stock in stores appeared to be enough to meet demands and fresh purchases unnecessary as judged from the issues in the stock ledgers, resulting in an extra Expenditure (i) (e.g., 2 lbs 12 oz. of Iodoform were got supplied from Messrs. Forster & Co., on 28th October 1922 at a cost of Rs.82-8-0 when the quantity as per ledgers showed a balance on that date of about 183 lbs 4 oz. and the total issues in 22-23 were about 42 lbs. (ii) Acra flavine to the extent of ¼ oz. costing Rs.12/- and 1/8 oz. costing Rs.7-8-0 were purchased from the same firm on 20th September 1922 and 10th January 1923 respectively when the stock as per ledger on those dates were 4 phials.

(iii) One bottle of esonofele from Messrs. Forster and Co., at Rs.4/- and 2 bottles of the same at Rs.3/- each from the City Pharmacy were purchased on 2nd November 1922 and 30th April 1923 when the stock on hand on those days were 7 bottles and 6 bottles respectively. Similarly 1 bottle of brandy for Rs.6/- was purchased on 28th April 1923 when the stock on hand was 8½ bottles.

(d) As already noted, an order for 24 oz. of luminos sodium was placed with the Agents of Messrs. Martin Harris, Madras on 1st June 1923. The need for such a large

quantity

KB

quantity was not apparent under the ~~kkk~~ following circumstances. This medicine was supplied on three occasions to the extent of 2½ oz., in 22-23 to only one Medical Institution viz., Lunatic Asylum. In the annual indent of the Lunatic Asylum, the quantity asked for was only 4 oz., It was given to understand that no other except the Civil Hospital Hassan had indented for and that for only one ounce of that article and that it was a new medicine resorted to recently.

15 55 c

Local purchases of Foreign medicines etc., necessitated by the inadequacy of Stock.

More than 300 lbs. of Pot. Iodide are annually required for supply. In July 1922 when the draft annual indent for foreign drugs etc. was prepared in the office there was left in the stores a small quantity of about 12 lbs. Since it would take some time for the receipt of consignment from Europe 100 lbs. of this stuff had been ordered from Messrs. B. K. Paul & Co., of Calcutta at Rs. 15-8-0 a lb. The supply was received in September 1922. Small quantities were being purchased from Messrs. J. B. Foster & Co., at Rs. 24/- a lb. some time prior to and after this supply. At the end of January 1923 i.e. a month after the annual ident in which 450 lbs. of pot Iodide had been sent to England included, was the stock on hand was only 10 lbs. The stuff was constantly required not only for supply to institutions but also for the preparation of the Tincture Iodine in the Stores. Nevertheless the stuff was purchased locally in small quantities at one and a half times the market rate, as will be seen from the figures noted in the margin instead of storing a sufficient supply in due time. In this connection it may be noted that even in Bangalore the rates of other firms are lower than those of Messrs. J. B Foster for Eg. Messrs. Shrieves and Co., charges only Rs. 20 a lb. for Pot Iodide against Rs. 24/- the rate of Messrs. J. B. Foster. (Vide letter attached.)

Pot Iodide.

		Lbs.	Oz.	Drams.
Opening balance on 1-7-22.		11	7	7
Receipts.				
Date	Firm	Quantity lbs.	Rate per lb	
19-8-22	J.B. Foster.	10-0-0	@ Rs.	24/-
16-9-22	B.K. Paul of Calcutta.	98-0-0		15-8-0
31-10-22	J.B. Foster.	2-12-0		24-0-0
23-12-22	do.	2--0-0		24-0-0
6-1-23.	B.K.Paul.	25--0--0		16-0-0
10-1-23	J.B.Foster.	1--0-0		24-0-0
15-3-23	City Pharmacy.	2-12-0		24-0-0
21-3-23	Paul & Co.	73-0-0		15-4-0

N.B. 8-3-23 Messrs. Victor A D'Souza of Madras has tendered a rate of Rs. 16/- for a lb. of Pot Iodide.

From Messrs Shrieves & Co.
Flag Z.

56 15-

Hospital Lint.

In the draft annual indent prepared by the Stores provision for 1000 lbs. of lint was made but it was reduced to 200 lbs by the Senior Surgeon. The stock on hand as per book balance on 1-7-22 was 273 lbs. A supply of 198 lbs. was received from Messrs. Meyer & Phelps London in September 1922 subsequently. Purchases of this stuff were thereafter made locally.

200 lbs. from J.B. Foster & Co
at 3-8-0 a lb on 2-2-23
14-4-23
21-4-23
15-5-23
35 lbs. from Edward & Co., Bangalore
at Rs. 2-12-0 on 21-6-23.

It will be seen that sufficient quantity was not indented for in time and that the rates of Messrs Foster & Co. exceeded the ruling rate in Bangalore City.

C. F. Edward & Co.,
Shrieves & Co.. (Letter attached.) Flag L

Most of the local purchases are made from Messrs. Foster & Co., and instances are not wanting to show that the rates of this firm are much higher than those of others for eg. Messrs. Foster & Co., charged at the rate of Rs. 7/- for each pound of Soda Salicylas supplied by them in November 1922 while the rate of Messrs. B. K. Paul & Co., of Calcutta is only Rs. 3-8-0 a lb for the supply of the same stuff in the same month. The cost of one bottle of Degaline purchased of Messrs. Foster & Co., on 13th October 1922 was Rs. 4/- while the other purchases of the same medicine made of the local retail dealers in Bangalore previously and subsequent to that date were at Rs. 3-8-0 a bottle.

No quotations are being obtained locally before purchases are made. Notwithstanding the above facts the Drawing officer (Superintendent) invariably certifies that in the case of local purchases no tender system was followed as the medicines were urgently required and that the rates were cheap.

Stock Ledgers:-

In respect of 25 items examined at the time of audit stock ledgers did not bear the initials of the Superintendent any time after 1st July 1921 in token of the correctness or otherwise of the postings therein made. ~~Collections~~ Receipts and issues ~~Columns~~ were filled in and the third column "Remaining" or balance was in majority of cases left blank.

On an examination of the Receipts and issues and balance worked out of certain medicines referred to in the margin and abstracted in the statement it was observed that there were debit balances in some instances (vide sheet attached.)

1. Extract Cragot
2. Soda Salicylas
3. Cataclin Nigra
4. Acid Carbolic.

Hag c

300 lbs. of Extract Eragot liquid ~~was~~ were received in May 1923 from Messrs. Puredrug & Co., London, out of which one case containing 100 lbs was opened on 8-6-23 as remarked in the bill of the firm against that drug and ~~in~~ another containing 200 lbs was opened on 9-7-23. These had not been taken to the stock book though issues ~~contained~~ continued to be made from the Stores. It is necessary that before issues from fresh stock of medicines ~~in the Stores~~ are made, the Receipt should be entered in the Ledgers.

The Senior Surgeon in his inspection note of December 1922 has made certain observations extract of which is noted hereunder.

1. "Qunine was in excess of 12 lbs.
2. The stock of Medicine Surgical instruments and

and appliances etc on hand should be verified with the balance shown in stock registers and the register posted up to date. There seems to be some confusion in the accounts The Superintendent will attend to this at once and see that everything is correct."

Indents from institutions.

Para 19 of the G. O. dated 26th February 1919 lays down a programme for the receipt of indents from the several medical institutions with a view to regulate the supply. The indents are not being received as per programme (vide statement attached) and no action appears to have been taken for getting the indents in time.

Flag D.

In regard to the work of checking the indents the procedure now in vogue is:-

The indents are on arrival in the Stores checked by the Sub Assistant Surgeon and placed before the Superintendent for being passed After the indents are passed by the Superintendent they are handed over to the compounder for putting up the supply, pasting the lables etc

Before the despatch of the consignment the Sub Assistant Surgeon checks them and prepares the packing note. The consignments are then despatched direct to the dispensaries with the packing note. The indents are then passed on to the Account Section for posting the issues in the Stock Registers. The Account section then forwards the indent to the consignee through the D.M.O. concerned for recording the acknowledgment of the medicines After the necessary certificate is recorded the indent is once more retransmitted to the stores through the District Medic Officer for being

being filed in annual series. It will thus be seen that the indent reaches the consignee long after the receipt of the packet. It is understood that the consignment ~~generally~~ Sometimes remains unopened in the dispensaries during the interval pending the receipt of indents for the contents being checked. The inconvenience can be avoided if the indents are received in the stores in duplicate and one copy of th the same is returned to the consignee direct simultaneously with the supply. The Senior Surgeon in hi his inspection notes dated 28th and 29th December 1922 directed the Superintendent to inform all the officers concerned to send their indents in duplicate to avoid unnecessary delay and wrong entries. No circular had been issued till the last day of th audit i.e. 18th July 1923 though the Superintendent had in his letter No. 3688 dated 25th May 1923to the Senior Surgeon reported thus "A circular has been issued to all medical officers to send the indents in duplicate."

A statement showing the No. of annual and extra indents complied with by the Stores during the last ~~five~~ four years is put up. The total no. of annual and extra indents received during the calender year 1922 were ~~197~~ 196 and 868 respectively. The No. of annual indents pending at the close of June 1923 was nearly 80. The failure on the part of the Stores to comply with the annual indents in time mainly accounts for the increase in the No. of extra indents.

A programme to regulate the supply of articles to the several institutions in time as required in para 26 of the G. O. dated 26th Fenruary 1919 is not being drawn up and the supplies are made at odd

odd intervals.

Instances where there has been an inordinate delay in the supply of medicines as per annual indents are numerous. a few of which are noted hereunder:-

Name of Institutions.	Date of last Supply.	Date of Receipt of indent.	Date of passing or supply.
L.F. Dispensary Chintamani.	26-1-1922	18-7-1922.	Not passed till 12-7-23.
Do. Hoskote.	do.	10-8-1922.	do 12-7-23
Do. Magadi.	2-3-1922.	22-8-22.	7-6-23
Do. Heggadadevakmote.	19-12-21.	1-6-22.	27-6-23.
Do. Sollebyle (Malnad)	11- 1-22.	5-9-22	11-4-23.
Do Mudigere do.	10-11-21.	25 -9-22	8-3-23
Do Balur. do.	1--1-22.	do.	4-6-23.
Do Sringeri do.	10-11-21.	do.	15-1-23.

The inconveniences caused by the non-supply of medicines to dispensaries in the Malnad can better be imagined than described.

Instances where there has been considerable delay in complying with even extra indents are not wanting.

Name of Institution.	Date of receipt of extra indent.	Date of supply
438 Mulbagal.	14-10-1922.	4-1-1923.
559 Bagepally.	4-12-1922.	Not passed till 14-7-23.
560 Devarayasamudra.	4-12-1922.	do.

There were however a few instances where the annual indents were passed soon after their receipt even though one year had not elapsed since last supply.

Name of Institution.	Date of last supply.	Date of receipt of indent.	Date of passing and supplying.
Anekal (Maidan).	21-12-1921.	15-6-1922	15-6-22/3-8-22.

In regard to the supply of the required quantities

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of medicines indented for by the several institutions the Superintendent seems to have been exercising his own discretion while passing the indents though there were hardly any cases of extravagance submitted to the Senior Surgeon for orders in accordance with para 22 of G. O. dated 26th April 1919. Even country medicines which could be obtained at short notice from the local contractor were not supplied to certai dispensaries as per their indents but promised to be supplied later on. Instances were not wanting where such promises were not followed up by supply later on. ("Please see" Will follw Register maintained by the Sub Assistant Surgeon).

N. B.:- The cost of country medicines supplied to L. F. dispensaries is entirely met from the District and Municipal Funds and no inconvenience would result if the indents of L.F. dispensaries in respect of these are complied with in full.

Name of Institution.	Year for which indent was sent.	Nature & quantity of country medicines not supplied.
Chennagiri.	Annual indent for 1921-22.	Alumn 2 lbs. Camphor 8 Oz. Pot Nitras 2 lbs.
Hunchadakatte.	do.	Ammonium Chloride 6 lbs. Brandy bottle 1. Indica 1 lb.
Female Dispensary Chitaldrug.	do	Chloride lbs.8 Camphor lbs. 1½ Chiretta lbs. 15 Linseed lbs. 5 Seena Indica lbs. 1½
Kumsi	Annual indent for 1922-23.	Chloride lbs. 2 Butea Fondosa lbs 3 Chiretta lbs. 4 Sulpher country lbs1
Belur.	do.	Butea Fondosa lbs. 3 Camphor. lbs. 1 Chiretta. lbs. 3 Sulpher Country lbs. 2.
Kankanhalli.	do.	Chloride lbs. 4½ Butea Fondosa lbs. 1½ Chiretta. 1½ Sulpher Country lbs. 2½

KP

62 -22-

In the annual indent of Bowringpet dispensary submitted in March 1923 a small quantity of 20 grains of Cocaine Hydrochloras was asked for and this was passed by the Superintendent. But even this small quantity was not supplied with the despatch of other medicines on 4-7-23 on which date there should have been a stock of 2 ounces. 4 drams and 15 grains of this stuff in the stores as per ledger. ~~Vide January 19~~

On 19th January 1922 the Superintendent passed 4 lbs. of Tincture Iodine (a common drug required for every day use) asked for in the annual indent of Chintamani Dispensary for 1922 received in the stores on 18-7-21. But Tincture Iodine was not supplied probably for want of stock at the time of the despatch of other medicines on 20-1-22. Subsequently in the month of Feb. 1922 a large quantity of nearly 267 lbs of Tincture Iodine was prepared in the stores and a further supply of 200 lbs. was received from the Mysore Pharmaceutical in March 1922 but the small quantity of 4 lbs was not supplied to the Chintamani Dispensary till 12-10-22 on which date the explanation called for by the Senior Surgeon was also given.

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Organisation of office.

The office consists of two sections Viz. Stores and Accounts both under the direct control of the Superintendent. The strength of the stores section consists of one Sub Assistant Surgeon, two compounders, three Laskars, three packers and two peons, while the ministerial establishment of the Accounts Section is made up of one head clerk and three accountants.

Distribution of work.--

The head clerk attends to the correspondence. One Accountant is solely told off for posting the ledgers, of the remaining two one is employed for the registration of papers, fair copying and despatching and the other attends to the preparation of bills cash account and other work connected with accounting. A list showing the distribution of work is not maintained nor has a diary for showing the work turned out by each, been prescribed .

Attendance.

Rule 4 of the Rules for the working of the Stores prescribes 11 A.M. to 5 P.M. for the working hours. But the Superintendent having other work to attend to outside the Stores the working hours are altered. As per Memo of the Superintendent dated 29th August 1922 both the office and stores are being held from 9-30 A.M. to 3.30 P.M. on Tuesdays, Thursdays and Saturdays. On the 12th April 1923 both the office and Stores were

KA

to be held from 8-30 A.M. to 2 P.M. as the Superintendent has to attend to the examination of the students of the Medical school. The working hours undergo alteration of which the Medical institutions and others who have to transact business with the stores will be unaware.

Correspondence.

Registration of papers.

The old system of registering all communications in the "From and To registers" is being followed.

The total number of entries in the From Register for the year 1922-23 was 4408. Of these nearly 50 per cent relate to the receipt of indents for the supply of medicines, reminders to them, acknowledgments of supplies made and requisitions for stationery articles. The registering work can be considerably minimised by excluding entries relating to Indents. bills. acknowledgments and requisitions. It would be enou if only important communications in respect of which there is likely to be some correspondence and those which may require to be traced after the lapse of some time are registered. This suggestion if approved would relieve one hand of considerable unnecessary labour and he may be employed on other important work

Business arrears are not being prepared at the end of each month or at other fixed periods so that it is not possible to gauge the condition of work at any time. Further in the From Register the disposals are not noted so that the Register affords no clue as to the disposal or otherwise of the communication.

From No.60 of 1922

Letter No.17 dated 17th July 1922 from the District Medical Officer, Kadur informing that he had taken the packet belonging to Goribidnur but wrongly addressed to the Kadur District and that Rs.8 had been charged for Railway freight was not traceable. The Head Clerk stated that the letter was pending disposal but it was not produced for examination during audit.

Records.

Disposals are kept together in special files which run from year to year till they get very bulky when additional files are formed. An index of the files in the office is not maintained nor is there a pherist of the contents of each file kept with it. Examination of some of the files showed that a large number of papers require to be weeded out. No rules have been framed for the periodical destruction of records. The result has been that a large volume of old records has been piled up on a room without being sorted. A file containing the circulars issued from the stores is maintained but without an index. In June 1922 the Superintendent issued a circular No.3512-38 to all District Medical Officer and officers in charge of Medical institutions calling for a report at the end of six months on the results of the use of a new and a comparatively cheaper medicine Chennopodium in place of Santonine which is exceedingly costly. No action had been taken to get the reports though not a single officer had responded

to the call even after a lapse of six months

from the due date.

23.7.23 K. Panduranga Rao

K. Krishnaswamy

Statement showing the total number of medical institutions and the total number of annual and extra indents complied with by the Medical Stores.

Calender year	No. of Medical institutions at the close of the year	No. of annual indents complied with.	No. of extra indents complied with.	Total amount spent on Europe medicines etc.	Total amount spent on country medicines
1919	184	166	808	1,62,743	19,873
1920	189	188	970	2,00,647	14,825
1921	196	170	1,027	1,86,809	8,067
1922	197	206 *	1,102	Not furnished	Not furnished

* Probably a certain number of indents not complied with before the close of the year 1921 but were taken up and complied with during 1922

No.1051-59. 15th October 1921.

To

All the District Medical Officers.

Has the honour to state the parcels containing obsolete and unserviceable articles sent from the dispensaries and hospitals have been received in the Medical Stores and that receipts for articles received will be sent in due course as the parcels are opened one by one and the contents checked. This fact may kindly be intimated to all the Assistant and Sub Assistant Surgeons in charge of dispensaries so that they may not send in their requisitions for acknowledgment of articles returned by them.

(Sd) G.S.David.

Extracts from the Senior Surgeon's Inspection Notes on 28th and 29th December 1922.

.....

The stores contains very valuable drugs and surgical appliances &c., and the Superintendent is personally responsible for their safe custody. When he goes on leave or has to attend to other duties unconnected with the stores he is compelled to lock the doors of the store and to take the keys with him as he has no other responsible officer under him whom he can trust. This leads to unnecessary delay in the despatch of medicines to institutions and a considerable amount of overlapping of the work takes place.

x x x

In future the indents for medicine and surgical instruments &c., will be sent to the Stores in duplicate as the present method of sending a single copy leads to unnecessary delay and wrong entries. The Superintendent will inform all the officers concerned to send their indents in duplicate.

7. Checked some instruments and medicine. Quinine was found to be in excess of book balance by Rs. 12

9. The stock of medicines surgical instruments, appliances &c., on hand should be verified with the balance shown in the stock registers and the registers posted up to date. There seems to be some confusion in the accounts. The Superintendent will attend to this at once and see that everything is correct.

Copy of letter dated 1st June 1923 from the Martin and Harris, Madras, to the Superintendent, Government Medical Stores, Bangalore.

We have despatched to day a parcel to pay, containing 24 ounces of Luminol Sodium which you have so very kindly placed an order with our representative while he was at Bangalore last month. Hope you will find the same in order.

Enclosed herewith the Railway Parcel Receipt for the same, which please accept and acknowledge.

Enclosed herewith the bill for the same amounting to Rs.138/- only at Rs.5-12-0 per ounce, which we request you to kindly make arrangements for early payments and oblige.

Awaiting more of your further orders and thanking you for your kind orders.

Copy of letter dated 24th November 1922 from Messrs. 21
J.B.Forster & Co., South Parade, Bangalore to the Superintendent, Government Medical Stores, Bangalore.

.....

As per your personal order, we are sending herewith the following:--

5 lbs. Sodii Salicylas

5 " Spirits Ammonia Aromat.

....

"C O P Y"

MEMORANDUM

From

SHRIEVES & CO.,

CHEMISTS, DRUGGISTS,

Wine Merchants and Aerated Water Manufacturers,

BANGALORE AND MYSORE.

To

The Royal Dispensary,

11/2/1902

Doctor Durga

K. Ramakrishna Rao Esq

Surgeon Dewan's P

Bangalore

By Special Appointment to His Highness the Maharajah of Mysore.

Dear

With reference to your order of yesterday for
ordering for Quotations for some Medicines and
Hospital Linen I write to inform you that
we are prepare to supply the articles
required by you if order be placed with us
in about a week awaiting your early reply

Yours truly

G. Simmonds

for Shrieves

Chemists

Bangalore

SHRIEVES & CO.,
CHEMISTS & DRUGGISTS,
BANGALORE CITY.

P. T. O

Statement showing the dates of receipts of indents in the Medical Stores from the following medical institutions

	Name of the institution	Due date	Date of Receipt in the Stores
1.	Victoria Hospital Bangalore		—
2	Maternity — Do —		15.2.23
3	Minto Opthalmic — Do —		23.2.23
4	Lunatic Asylum		29.5.23
5	Central jail		11.1.23
6	E.D. Hospital Bangalore		—
7	Head Quarter Establishment		25.4.23
8	Krishnarajendra Hospital Mysore		13.1.23
9	Vani vilas — Do —		15.2.23
10	Isolation — Do —		—
11	Palace Dispensary Mysore		12.1.23
12	Civil Hospital Kolar		5.4.23
13	— Do — Shimoga		8.5.23
14	— Do — Chikmagalur		30.4.23
15	— Do — Hassan		23.4.23
16	— Do — Tumkur		—
17	— Do — Chitaldrug		—
18	Civil Hospital K.G.F.		15.2.23
19	Maternity — Do —		2.5.23
20	E.D. Hospital — Do —		4.1.23
21	Female Dispensary — Do —		—

Immediate
Confidential

To

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to 629

General and Revenue Secretariat

(1859)

, *the* *191*

Date of issue 15/8/23

Signed by

Section Med

File No. 11-23

Serial No. 3

No. L 1490 Cal 2 reports

To The Senior Surgeon
in my presence Bengalore

Sir,

In continuation of my
office letter No L 168/Med 11-23
dated the 7th July 19
in the matter of the audit
of accounts etc of the
Govt Medical Stores,
Bangalore, I am
directed to forward

by two Special
Auditors

over.

Together with a spare copy

I have the honor to forward herewith a copy of a note on the last audit of the accounts of the institution for the period from 1st June 1822 to June 1823 by the said Auditors, and to request you to see so good as to obtain the explanation of the Superintendent of the Medical Stores upon the various points marked in the note and to submit the same with your Answer within two months

List of enclosures.

I have &c

Copied by

Examined by

6/8/23

Med 11-23-4
L 1838

MYSORE MEDICAL DEPARTMENT.

In reply quote
No. L 422-4

OFFICE OF THE SENIOR SURGEON,
MYSORE GOVERNMENT
Dated Bangalore, the 28th September *1923.*

Encl. 3.

graphic Address
SENORGEN"

CONFIDENTIAL.
IMMEDIATE.

FROM

The Senior Surgeon with the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

The Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department, Bangal

SIR,

With reference to your letter No.L.1499-Med.11-23-3, dated the 18th August 1923, I have the honor to submit herewit in original, the explanation of the Superintendent, Medical Stores, on the several points raised in the note on the test audit of the Stores accounts, together with a copy of my Memo. to the Superintendent, calling for further information on certain points and to state as follows.

The utilisation of receipts for making payments instead of being remitted to the Treasury is explained to have been necessitated by the disallowance by the Comptroller of certain bills on the ground that the purchases made were against rules and required special sanction of Government. As such deviations will not be allowed in future there will be no more occasions for this irregularity.

As the replies of the Superintendent to the objections contained in the last Audit Note were found defective, his letter dated 18th May 1923 was returned to him with my No.C.790-3, dated 11-6-1923, for resubmission of the Audit note with further explanation. It has been received back with his letter No.1046, dated 18th September 1923, and will be submitted to Government in a day or two after scrutiny. The Auditors' remarks on points raised in the last audit will, therefore, not be touched upon here.

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As regards the stock examination, the Superintendent has, both in the present explanation and in a previous letter of his dated 16th May 1923, reported that he took stock of the articles in April 1922. He has been asked to report the result of his stock examination.

The several irregularities in respect of purchases made by the Superintendent, dealt with on pages 9 to 13 of the audit note have already been brought to the notice of Government from time to time when applying for special sanction to the deviations from the Purchase Rules and orders have already been passed on them, the last order being No.7741-42-Med.71-22-8. dated 26th May 1923.

As regards his failure to strike the cash balance at the end of each day as required by the rules, the explanation that "it was never done in the previous years" is not one that can be expected of an officer of the service and experience of Mr. David. Being aware of his having a large amount as imprest and of the volume of transactions in the Stores, he ought to have seen the cash accounts daily, as required by the Rules.

His adverse remarks regarding the condition of things in the Stores during his predecessors' time in several pages have, to say the least, to be characterised as bad taste.

The good work done by him and referred to on pages 14 to 18 of the explanation has already been reported to Government by me in my letter No.1639-6, dated 21st May 1923. which ended with G.O.No.L 7741-42-Med.71-22-8. dated 26th May 1923

A further report will be submitted to Government on receipt of his reply to the points raised in my Memo. a copy of which is herewith submitted for information.

I have the honor to be,

Sir,

Your most obedient servant,

Ag. Senior Surgeon.

Office of the Senior Surgeon, Mysore Govt.

Dated Bangalore, 25th September 1923.

No.C.422-3.

With reference to his letter No.1038, dated 18th September 1923, submitting his explanation on the several points raised in the note on the test audit of the accounts of the Medical Stores, the Superintendent is requested to submit his further report on the following:-

(1) Page 3. Para 2(3) of Audit note. If the receipt book of articles returned by Hospitals was shown to the Auditors, was their signature obtained therein ? Have not the Auditors signed the other books produced before them in token of such production ?

(2) Pages 3 & 4. Para 2(4) (c) of Audit note. Are not the office copies of the Bills on account of Country medicines etc. supplied to L. F. Dispensaries from 1917-18 available ? If they are, it should not be difficult to prepare an up to date D.C.B. statement. The amounts, if any, credited to the Treasuries by the respective District Boards in adjustment of the bills of each year could be easily ascertained. That the grants under "L. F. Dispensaries" are not solely operated upon by the Superintendent has no bearing on the question. Why the statement cannot be prepared should be explained satisfactorily. It has to be done.

(3). Page 4. Part 2.(4) (d) of Audit note. In the absence of requisitions for articles supplied to the Senior Surgeon, why were not the "receipted vouchers" produced before the Auditors? He will now submit the vouchers for all the items mentioned in the Audit note.

(4) Page 4. Part 2 (5) (a) of Audit note. If a register of repaired articles has been maintained, why was it not produced before the Auditors ?

(5) Page 5. Part 2 (5) (c) of Audit note. The authority under which his Circular No.1051-59, dated 15th October 1921 was issued by him may be quoted. Were any of the parcels of articles returned by medical institutions opened and checked with the lists? If so, were the receipts promised to "be sent in due course" sent to the parties ? If this has not been done, how does he expect a verification of the lists maintained in the institutions in respect of articles marked as "returned to Stores" ?

(6) Page 5. Part 2 (6) of Audit note. With what were the Stock Ledgers checked by him and what was the purpose of the check ? What was the result of the check? Has it been recorded by him ?

(7) Page 6. Part 2 (7) of Audit note. The contractor should always be required to produce the original indent with the supplies brought by him, so that the Stock section could note both on the original and the duplicate copies of the indent the actual quantities supplied, and return the original to the Contractor. The duplicate copy will not get out of the office and will serve to check the bills of the Contractor. He is requested to state why this procedure cannot be adopted.

(8) Page 6. Part 2 (8) of Audit note. He will refer the service register of Kesavalu Naidu to the Sanitary Commissioner's office to have the erasure attested. He must at once verify the service registers of the hands borne on his establishment and report the fact to this office. Except in the cases of new hands acting for permanent incumbents, a service register should be opened for every hand, whether he is temporary or permanent.

(9) Pages 9 & 10. If purchases from Firms not in the approved list is objectionable under the "Purchase Rules", is he not aware that deviations from the tender system are also objectionable? Did he realise his responsibility in recording his certificate to the effect that the purchases made were from "the cheapest" source? Did he not make purchases from Messrs. Victor A.D'Souza and from the City Pharmacy prior to the inclusion of those firms in the approved list? and from Firms like Messrs. Pai Brothers ? Then how can he expect to justify his action in not purchasing from Messrs. Shrieves & Co, merely on the ground that the Firm was not in the approved list, if he found, as it was his duty to find, their rates cheaper than those of Messrs Forster & Co.? Has he any authority to say that except certain vaccines and patent preparations, the "other drugs" stocked by Victor D'Souza are not of approved efficiency ? If so, a copy of the same may be furnished

justification for the extra indent which should have been disposed of with a reply to that effect or the matter submitted to this office.

(13) The explanation for not supplying certain "country Medicines" on the ground of their being "not in stock" cannot be accepted, as these articles which are supplied by the local Contractor, at rates already accepted by Government, could be procured at a day's notice. That the Sub Assistant Surgeons include country medicines also in their extra indents ought not to be an excuse for putting them to the avoidable trouble of sending the extra indent by delaying the annual supply.

(14) Page 13. Cocaine to Bowringpet Dispensary. It is not stated if the stock on hand according to the ledger was not correct, nor if the drug has since been supplied. This may now be reported.

(15) Distribution of work. Was the list called for by the Auditors ? If so, why was it not shown to them ?

(16) Registration of papers. Page 18 of the Audit note. The Superintendent is requested to state what he thinks as to the adoption of the suggestion made by the Auditors.

The Superintendent is requested to submit his replies on the above points within 8 days of receipt hereof.

Wilkinson

Ag. Senior Surgeon.

CONFIDENTIAL.

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MYSORE MEDICAL DEPARTMENT.

In reply quote
No. C.422-11. Ex. 11

Encl: 7 Invoices
2 Extra Indents
Total = 11
Supdt's explanation
Covering letter

Telegraphic Address
"SENORGEN"

OFFICE OF THE SENIOR SURGEON,
MYSORE GOVERNMENT,

Dated Bangalore, the 15th November 1923.

28312-23 med 11-23-5

FROM

The Senior Surgeon with the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Local and Legislative Departments,
Bangalore.

SIR,

In continuation of my letter No. C.422-4, dated 20th September 1923, I have the honour to forward herewith the further explanation of the Superintendent on the points raised in the Test Audit Note and to state as follows:

Receipt book of articles returned by Hospitals. This book was opened as required by the Rules for the working of the Medical Stores. It has, however, not been maintained up to date and the reason has been explained by the Superintendent as "want of hands" vide PP 4 and 5 of his letter under reference.

D. C. B. Statement for supply of country medicines etc., to Local Fund Dispensaries. The inadequacy of the establishment of the Stores has been brought to notice for the past four years or more. But the question has been deferred owing to financial difficulty. It cannot, however, be postponed indefinitely, to the prejudice of the efficiency of the Stores work. I may therefore be permitted to submit proposals to Government for a revision of the Stores establishment.

In the meantime it would, I am given to understand, be necessary to sanction a temporary establishment to cope the

records to facilitate the preparation of a D C. B. Statement from 1917-18, as required by Government.

The inadequacy of the old rate of provision of Rs.60/- per annum for "Country Medicines" to Local Fund Dispensaries was recognised as far back as 1919 and brought to the notice of all District Board Presidents and the provision under this head has since been raised to Rs.8/- a month or Rs.100/- per annum. The Superintenent is evidently labouring under some confusion. The point raised in the audit is the necessity for ~~of~~ opening a D.C.B. registerand for the preparation of a statement for the past five years. The adequacy or otherwise of the provision made either in the Stores budget or in the budgets of individual institutions can have no bearing on this point. Budget provision is made on the basis of the past three years' actual expenditure and on special circumstances, financial, etc., if any. The provision in the Stores Budget only limits the purchasing capacity of the Superintendent. Should it prove insufficient, it is quite open to the Superintenent to obtain necessary extra funds by re-appropriation or otherwise, explaining the necessity. The provision made in the Local Fund Dispensary Budgets will affect the capacity of the local bodies to adjust the bills sent by the Stores. If in any year a Stores bill is not fully adjusted, owing to want of provision in that year's budget the balance ought to be recoverable in the next year. For this purpose , the maintenance of proper accounts of supplies made, recoveries effected and arrears outstanding is very necessary and it is this point that has been raised in the audit note. The Superintenent has, however, promised (vide page 3 of his first explanation) to open the necessary register from the commencement of the current official year. This may kindly be accepted and permission may kindly be granted to submit proposals for the entertainment or a temporary establishment for sorting old records and for the ~~pur-~~ preparation of a D.C.B. Statement for the period from 1917-18 to 1922-23.

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Para 2 (4) d.of Audit Note. Supplies made to the Senior Surgeon. Although no requisitions in writing were forthcoming in the Stores Records for the articles supplied to the Senior Surgeon, the vouchers now submitted by the Superintenent are sufficient to prove that the supplies had actually been made, since the receipt of the articles has been duly acknowledged except in two cases, viz., Invoices Nos. 274 and 284 where the articles having been personally delivered by responsible official, the invoice was not probably presented to the Senior Surgeon for his signature. The supply in these cases will probably be admitted by Dr. Mylvaganam on his return, if questioned. The bona fides of the supply need not, therefore, be doubted for want of written requisition in each case

Para 2(5) a. Register of repairable and repaired articles. The reason for the non-production of the same for the inspection of the Auditors has been explained. The Superintenent will be asked to submit the Register, if required.

Para2(5) c. The statements made by the Superintendent as to the magnitude of the work involved in verifying and sorting the articles returned to the Stores by institutions and the deputation of a Sub Assistant Surgeon of the Lunatic Asylum to help in the work for six weeks are borne out by the records of this office. If the work had not been completed, it was open to the Superintenent to apply for the services of the Sub Assistant Surgeon for a further period. Now that a Sub Assistant Surgeon's services are required for 8 weeks to complete the work, the Sub Assistant Surgeon of the Lunatic Asylum will, as before, be made to work in the Stores for two months without prejudice to his duties in the Lunatic Asylum on receipt of orders of Government.

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Part 2 (6) Stock Inspection. In connection with the grant of leave to Mr. David, instructions have been issued for a detailed examination of the stock on hand as compared with book-balances and the result will be reported to Government in due course. Detailed stock taking is represented to occupy a month or six weeks and the result cannot always be accepted as accurate, since the work is attended with interruptions and confusion due to the continuance of supply work during the period. It is usual in all business concerns to close all transactions for a few days during stock taking. The question of a regular annual stock taking in the Medical Stores, in May or June by the Superintendent with the help of his own establishment and that of any of the Assistant Surgeons attached to the Victoria Hospital, all ordinary supply work being closed for a couple of weeks or so (intimation thereof being given to all institutions about a fortnight or a month in advance), would seem to deserve consideration.

Local purchases in contravention of the purchase rules or tender system. The peculiar circumstances which necessitated frequent purchases of "Europe Medicines" in India during 1922-23, without adopting the tender system have been fully explained to Government from time to time when submitting the bills of the Firms for special sanction and these have been already accepted by Government. In ordinary circumstances, local purchases without previous sanction and without calling for tenders will not be of frequent occurrence. They will usually be made on emergent indents from important institutions like the Victoria Hospital, the Head Quarter Establishment, in respect of articles not stocked in the stores because they are not usually supplied to Medical institutions and therefore not included in the annual indent for "Europe Medicines". There is some force in the statement of the Superintendent when he says that it is not

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G.R..S VI G 34]

SUBJECT.....

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Diary No. of letter replied to... 2831

General and Revenue Secretariat

(Secy)

, *the* 192

Date of issue 17/5/24

Signed by .....

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

v translated ?

v placed at the disposal of the press

vi published in the Gazette, Kannada Part ?

Section Genl

File No. 11–23.

Serial No. 6

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Letter No L 168/Genl 11-23-1 dated the 7th July 1923 to the Senior Surgeon in Mysore requesting him to afford facilities to Mr K Panduranga Rao, Efficiency Auditor of the G & Rev Sects, and to Mr K. V. Venkatasastry, Accountant in the Comptroller's Office to audit the accounts of the Mysore Medical Stores, Bangalore

Order Thereon ~~No~~:

(2)

2) Note dated 23rd July 1923 of Messrs K Pandu Ranga Rao and K.V. Krishnaswamy, referred to in the letter of reference, submitting a joint report on the account of the accounts and reports of H. Medical Stores, in accordance with G.O. No. 1088/Med dated 11-23-1 dated the 7th July 1923.

3 Letter No L 14 99/Med 11-23-3 dated the 18th August 1923 to the Senior Surgeon to procure forwards a copy of the report of the Auditors in question and requesting him to obtain the explanation of the Supdt of the Medical Stores upon the points marked in the note and submit the same with his Opinion thereon

List of enclosures.

4) Correspondence ending with letter No C 422-11 dated the 15th/19th Nov. 1923 from the Senior Surgeon to Govt

Copied by

Examined by

WD 1883—GPB—1,000,00—21-12-24

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

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submitting the explanation of the Superintendent, Medical Stores, (Mr. G. S. Davies), on the several objections raised by the Auditor, together with his own Memorandum thereon

Vide Secretariat Order No. 9002-9003 Returning Endorsement.

The Audit notes disclose grave irregularities in the management of the Stores, the most unsatisfactory feature being the frequency of local purchases without the sanction of Govt. The explanation of the Superintendent is that he received indents quite unexpected

Vide Secretariat Order No. 7577 of the Office Notes 23/4/24

WD 2230—GPB—1,00,000—23-7-20

from the hospitals
for which no provision
was made in the general
indent But it is found
that ordinary medicines
of general use have been
purchased from local
firms and such local
purchases were not
so very frequent
in the time of the
Boards predecessor
2 Orders were issued
in August 1922 to the
Superintendent of the
Medical Stores, [illegible]
to suppose his indent
in time and obtain
sanction for the
purchase of medicines,
but he did not
Comply with these
orders. The Board entirely
[illegible] local purchases

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

without proper
sanction, has been
several times pointed
out to the Superintendent
in the past

3. It is a serious
error on the part of
the Superintendent
not to have given
effect to the orders
of the Senior Surgeon
about the duplicate
indents and to have
reported that his
orders were being
attended to

4. The indents from
D. J. Dispensary
have not been
attended to in time
and the requisitions
from the Chemists
have been
for Tinct Iodine

WD 2230—GPB—1,00,000—23-7-20

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was not attended to
for a period of ten
months, though there
was a large quantity
of the medicine in stock
& the Otho Regulations
do not call for any
Surgeons notice has
Board has been
ordered to be retired
is no
and none [illegible]
appears to be any
need for such [illegible]
notice [illegible]
Boards [illegible]
Sta [illegible] during
period of his
suspension [illegible]
The Senior Surgeon
is requested to
effect that the defects
pointed out by
the A. Inspectors
and of appears

J. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

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~~that~~ in future

Copy to Govt,
L & L. Dept.

to the Senior Surgeon in Lagos returning enclosure

The Comptroller to Govt.

Copy to Y.M. & CS Sections of the Chief Secretariat

C.B
23/4/24

WD 2230—GPB—1,00,000—23-7-20